

“Exhibit E-17”

STATEMENT OF ACCOUNT

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
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August 11, 2006
Invoice No. *****

For Legal Services Rendered Through June 30, 2006

Matter No. 34585-00022

Executory Contracts Committee Relations

06/01/06 A Jarvis	.08 Correspondence with S. C. Strong regarding committee issues.
06/01/06 A Jarvis	.10 Correspondence on discovery requests from committees.
06/02/06 A Jarvis	.07 Conference with S. C. Strong regarding communications with committees, committee document requests.
06/02/06 A Jarvis	.13 Correspondence on meeting with committees.
06/02/06 A Jarvis	.18 Telephone conference with S. C. Strong, T. Allison and M. Kehl regarding meeting with committees, preparation for same.
06/02/06 A Jarvis	.47 Prepare for Committee meetings; gather information for same.
06/02/06 B Kotter	.55 Revise applications per S. C. Strong (.3); work on confidentiality agreements for committee's and e-mail out (1.7); respond to counsel inquiries (.2).
06/02/06 S Strong	.10 Exchange voice messages with R. Charles regarding motion to hold funds (0.1).

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06/03/06 A Jarvis	.15 Draft letter to A. Landis regarding committee composition.
06/03/06 A Jarvis	.20 Conference with S. C. Strong regarding motion regarding composition of committees.
06/03/06 S Strong	3.90 Research for and drafting of proposed motion to reconstitute membership of Executory Contracts Committee pursuant to Section 1102 (3.1); confer with A. Jarvis regarding same (0.4); revise motion and circulate to local counsel and Mesirow for review (0.4).
06/04/06 A Jarvis	.38 Correspondence regarding committee presentation, matters on for hearing.
06/05/06 A Jarvis	.15 Meeting with T. Allison regarding Committee issues.
06/05/06 A Jarvis	.25 Conference with S. C. Strong, L. Schwartzter and M. Kehl regarding issues raised by committees, hearing (.5); conference with S. C. Strong regarding committee issues (.5).
06/05/06 A Jarvis	.25 Conference with T. Allison, L. Schwartzter, S. C. Strong regarding meeting with committees.
06/05/06 A Jarvis	.38 Meeting with committees.
06/05/06 B Kotter	.55 Legal research on committee response/information request issues.
06/05/06 S Strong	1.15 Meet with T. Allison, M. Kehl, S. Smith, J. Reed, A. Jarvis, and L. Schwartzter to discuss issues for meeting with Committees (1.6); confer with A. Jarvis issues and strategies in dealing with Committees (while traveling to USTs office) (0.5); attend meeting with Debtors representatives and four Committees (1.5); confer with A. Jarvis, L. Schwartzter, and M. Kehl regarding issues raised in meeting with Committees (0.5); confer with A. Jarvis regarding issues covered in meeting with Committees and upcoming issues regarding Committees ((while traveling back to USA offices) (0.5).
06/06/06 A Jarvis	.12 Correspondence on protocols for committees.

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06/06/06 A Jarvis	.12 Correspondence on issues relating to committee protocols.
06/06/06 A Jarvis	.18 Correspondence on committee information requests (.5); correspondence on protocol motion (.2).
06/06/06 A Jarvis	.13 Review correspondence from A. Landis regarding committee composition issues and conference with S. C. Strong regarding same (.5).
06/06/06 E Monson	.17 Discussion with S. C. Strong regarding follow up on BMC Group assisting committees on web pages (.3); outline issues to address on BMC assisting committees (.4).
06/06/06 S Strong	.30 Telephone conference with counsel for committees regarding information/confidentiality protocols and proposed motion regarding same (0.3); review proposed motion regarding same and discuss with E. Monson and A. Jarvis (0.5); exchange emails with A. Jarvis regarding status of committee confidentiality issues (0.1); confer with E. Monson regarding same (0.3).
06/06/06 S Strong	1.00 Confer with A. Jarvis regarding connections and prepetition treatment of member of Executory Contracts Committee (0.2); review and analysis of evidence for reconstituting Committee (0.6); further discussions with A. Jarvis regarding same (0.2).
06/06/06 S Strong	.10 Confer with B. Kotter regarding ECCs request for form of confidentiality agreement (0.1).
06/06/06 S Strong	.23 Research legal issues concerning committee composition (0.9).
06/07/06 A Jarvis	.15 Correspondence on confidentiality agreements; conference with E. A. Monson regarding same.
06/07/06 A Jarvis	.13 Correspondence with S. C. Strong regarding committee issues, position on proposed committee representation motion.

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06/07/06 E Monson	.60 Review committee procedures motion (.7); review e-mails regarding revisions to procedure motion (.3); review draft of confidentiality agreement from committees (.7); further review of procedures motion and discuss it and confidentiality agreement with S. C. Strong (.7).
06/07/06 S Strong	4.70 Review voicemail and email from A. Jarvis regarding composition of Committees (0.1); confer with her regarding status of draft motion regarding constituents under-represented on ECC, and issues for new or revised motion needed regarding removal of member from ECC as nonrepresentative (0.6); analysis for and preparation of Motion to Remove Fertitta from ECC (3.7); confer with A. Jarvis regarding same, and circulate draft to Mesirow for review (0.3).
06/07/06 S Strong	.23 Further review of draft of Information Protocol motion by committees (0.2); forward same to E. Monson and voice message to her regarding same (0.1); confer with E. Monson regarding issues raised by same and possible response needed (0.2); review various emailed comments from committee lawyers regarding same (0.2); exchange emails with local counsel regarding OST and response deadline to Information Protocol motion, and discuss with E. Monson (0.2).
06/07/06 S Strong	.13 Exchange emails with M. Kehl regarding status of confidentiality agreements with committees and information requests from committees (0.1); confer with E. Monson regarding same (0.2); review followup emails regarding same (0.2).
06/08/06 K Glade	.10 Review committee confidentiality issues with E. Monson (0.4).
06/08/06 A Jarvis	.50 Telephone conference with A. Landis and L. Schwartzer regarding Executory Contract Committee/representative member issues.
06/08/06 A Jarvis	.07 Correspondence on confidentiality agreements.

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06/08/06 E Monson	.20 Additional review of confidentiality agreement and Joint Information Protocol Motion (.8).
06/08/06 S Strong	.60 Review email from investor regarding unremitted principal problems and exchange emails with A. Jarvis regarding under-representation on ECC of investors owed large amounts of unremitted principal (0.3); review email from A. Landis regarding further information needed to analyze this issue (0.1), and conference with A. Jarvis regarding same (0.2).
06/09/06 A Jarvis	.15 Correspondence on procedures motion (.3); correspondence on website issues (.3).
06/09/06 A Jarvis	.10 Correspondence and conference with A. Tsu regarding draft of motion for protective order, research regarding same.
06/09/06 A Jarvis	.08 Conference with E. A. Monson regarding committee protocol motion.
06/09/06 A Jarvis	.07 Telephone conference with M. Kehl regarding committee meeting next week, preparation of materials for same.
06/09/06 A Jarvis	.07 Correspondence with A. Landis regarding representation member of creditors committee issues.
06/09/06 A Jarvis	.08 Correspondence on committee representation member motion.
06/09/06 E Monson	.05 Draft and send out e-mail to committee counsel regarding web pages on BMC site (.2).
06/09/06 S Strong	2.10 Review A. Jarvis comments to proposed motion to remove Fertitta from ECC, make final edits to motion, assemble various exhibits to same, and transmit to local counsel for filing (1.9); review follow-up emails from committee counsel requesting additional documents relating to motion, and exchange emails with RQN team regarding responding to requests (0.2).

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06/09/06 S Strong	.05 Review L. Schwartzers emails to committee counsel requesting positions on motions to shorten time on various motions filed today, and counsels responses to same.
06/12/06 A Jarvis	.05 Telephone conference with M. Kehl regarding meetings with Committees, preparation of information for same.
06/12/06 A Jarvis	.10 Correspondence on hiring of financial advisors by committees, coordination with same.
06/12/06 A Jarvis	1.50 Review documents on Fertitta, exit fees, favorable rates and conference with S. C. Strong regarding same; review cases on same.
06/12/06 A Jarvis	.25 Review and revise response to procedures motion; conference with E. A. Monson regarding same.
06/12/06 A Jarvis	.12 Correspondence and conference with E. A. Monson regarding use of BMC website by committees.
06/12/06 A Jarvis	.15 Conference with A. Tsu and B. J. Kotter regarding 2004 subpoena, motion for protective order (.4); telephone conference with M. Kehl regarding 2004 order, discovery issues (.2).
06/12/06 A Jarvis	.07 Telephone conference with T. Allison regarding committee meetings.
06/12/06 A Jarvis	.13 Correspondence on meeting with committees (.5).
06/12/06 B Kotter	.52 Work on protective order issues.
06/12/06 E Monson	.75 Work on response to committee joint procedure motion (1.7); obtain A. W. Jarvis comments to responses to joint procedure motion, make revisions and finalize response (.5); draft lengthy e-mail to A. W. Jarvis regarding issues involving BMC (.4); discussion with A. W. Jarvis regarding BMC motion and send e-mail to M. Kehl and T. Allison (.4).
06/12/06 E Monson	.20 Review letter from Direct Lenders Committee (.2).

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06/12/06 S Strong	.35 Telephone conference with M. Kehl regarding issues to discuss at next meeting with Committees (0.4); review emails from A. Jarvis and committees lawyers regarding same (0.2); telephone conference with M. Kehl regarding subpoena served by ECC and documents requested (0.1); conference with E. Monson and review response to Committees protocol/confidentiality motion (0.4); review limited objection filed by UST to same, and exchange emails with A. Jarvis regarding same (0.3).
06/12/06 S Strong	.80 Meet with A. Jarvis, A. Tsu, and B. Kotter to discuss ECCs subpoena and issues raised (0.8)
06/12/06 A Tsu	.68 Research regarding limitations on 2004 motions and subpoenas for motion for protective order; reviewing 2004 subpoena.
06/13/06 A Jarvis	.10 Correspondence with Committee counsels regarding meeting, agenda.
06/13/06 A Jarvis	.10 Telephone conference with M. Kehl regarding committee discussions, funding motion, Oak Mesa issues.
06/13/06 A Jarvis	.10 Telephone conference with E. A. Monson regarding review of confidentiality agreement, negotiating points.
06/13/06 A Jarvis	.20 Prepare agenda for Committee meeting.
06/13/06 A Jarvis	.08 Telephone conferences with M. Kehl regarding DIP financing negotiations and information for committee meeting.
06/13/06 A Jarvis	.07 Conference with E. A. Monson regarding comments on procedures order.
06/13/06 A Jarvis	.07 Conference with E. A. Monson regarding response on Committee procedures motion.
06/13/06 B Kotter	.58 Conference with A. W. Jarvis and A. Tsu regarding work-product and privilege issues and responding to 2004 production order (.3); legal research on issue (1.8); respond to e-mail from A. W. Jarvis regarding issue (.3).

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06/13/06 E Monson	2.60 Review confidentiality agreement from Executory and Committee (1.0); follow up on committee web pages through Le Pome and draft emails to Jeff Miller and Committee counsel (.6); discussion with A. Parlen regarding web page issues (.2); review emails from A. W. Jarvis regarding Thomas Allison and ECC confidentiality agreement (.2); draft e-mail to Bridgin Higgins regarding ECC Confidentiality Agreement (.2); talk to A. W. Jarvis regarding reply to ECC Confidentiality Agreement and Supplemental Response to Joint Procedures Motion (.4).
06/13/06 E Monson	.37 Review limited objection of UST to Joint Procedures Motion filed by the Joint Committees (.3); work on supplemental response to Joint Procedures Motion (1.2).
06/13/06 S Strong	.80 Review and analysis of additional transactional documents involved USA and Fertitta (0.8).
06/13/06 S Strong	.80 Telephone conference with A. Jarvis regarding ECCs request to post information on debtors website, review proposed letter to be posted, review prior posting by other committee, and draft email to G. Garman regarding debtors position on same (0.8).
06/13/06 S Strong	.05 Exchange emails with A. Jarvis regarding proposed agenda for committee meetings to be held 6/15/06 after hearings (0.2).
06/13/06 S Strong	.20 Review ECCs revised draft of proposed confidentiality agreement, and E. Monsons response to ECC regarding same (0.2).
06/13/06 S Strong	.13 Review emails from and telephone conference with A. Jarvis regarding confidentiality issues with committees (0.2); telephone conference with E. Monson regarding same (0.3).
06/14/06 A Jarvis	.75 Meeting with T. Allison, M. Kehl, J. Reed regarding preparation for meeting with Committees.
06/14/06 B Kotter	.93 Legal research and drafting of response to 2004 Order and draft of Motion for Protective Order.

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06/14/06 S Strong	.10 Exchange various emails with A. Jarvis and L. Schwartzer regarding preparations for tomorrows meetings with Committees (0.3); conference with A. Jarvis regarding same (0.1).
06/14/06 S Strong	.60 Review email from A. Jarvis regarding subpoena from ECC (0.1); review rules regarding same and email to A. Jarvis explaining same (0.4); exchange emails with B. Kotter regarding same (0.1).
06/14/06 A Tsu	.70 Research regarding Nevada law for potential motion for protective order on privacy issues.
06/14/06 A Tsu	.15 Legal research regarding 2004 subpoena and limitations on same, including privilege and privacy issues.
06/14/06 A Tsu	.57 Legal research regarding Rule 2004 and Section 105(a).
06/15/06 A Jarvis	.50 Meeting with four Committees regarding DIP financing, financing needs IP negotiations, business operating issues, budget, motion to hold funds and distribution issues.
06/15/06 A Jarvis	.13 Conference with S. C. Strong regarding results of hearings, Committee meeting, preparation for DIP financing motion.
06/15/06 B Kotter	1.07 Continued legal research and drafting of Motion for Protective Order and response to 2004 subpoena from the Executory Contracts Committee (4.3).
06/15/06 E Monson	.60 Review response from Gordon & Silver regarding confidentiality agreement (.1); review of confidentiality agreement (.5).
06/15/06 S Strong	.40 Participate in meeting with all four committees (1.3); post-meeting discussions with A. Jarvis regarding results of creditor committee meetings and future committee issues (0.3).

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06/15/06 A Tsu	1.80	Legal research regarding 9018 protection for 2004 subpoenas and general limitations to 2004; drafting motion for protective order on privacy issues.
06/16/06 B Kotter	.57	Continue work on protective order motion and continuing legal research into work protect doctrine issues.
06/16/06 A Tsu	1.43	Drafting motion for protective order; privacy issues reviewing case law for work product privilege and privacy issues.
06/19/06 A Jarvis	.90	Review reply brief on Fertitta motion and comment on same.
06/19/06 A Jarvis	.28	Conference with four Committees regarding DIP financing, IP security agreement, other pending and expected motions.
06/19/06 A Jarvis	.12	Review and revise draft by S. Strong of definition of confidential information.
06/19/06 S Strong	8.20	Review and analyze spreadsheet from S. Smith and USACMs documents regarding Fertitta investments, interest rates, and sharing agreements (1.4), and telephone conference with S. Smith regarding same (0.2); prepare statements regarding Fertitta relationship for new T. Allison declaration for Wednesdays hearings and circulate same to A. W. Jarvis and Mesirow team for review (2.4); analysis for and drafting of Reply regarding USACMs motion to remove Fertitta from ECC and circulate same to A. W. Jarvis and Mesirow team (4.2).
06/19/06 S Strong	.73	Communicate with various committee counsel regarding conference call today and arrange dial-in call for same (0.2); participate in conference call with counsel for debtors and committees regarding various pending issues including revised cash budget, DIP financing, and other issues for hearings this week (1.0); confer with A. W. Jarvis regarding revised confidentiality definition needed for committees motion for information sharing

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protocol (0.2); draft and revise proposed language regarding same and review with A. W. Jarvis (1.2); circulate proposed language to Mesirow team and L. Schwartzer (0.1); telephone conference with L. Schwartzer regarding same (0.2).

06/20/06 S Strong	2.70 Review comments of M. Kehl to draft Reply regarding Fertitta motion (0.1); review and analyze information from S. Smith for same (0.2); exchange emails regarding same (0.1); make edits to Reply (0.4); review and revise statements in supporting declaration regarding same and confer with A. Jarvis and E. Monson regarding same (0.8), confer with A. Jarvis regarding final edits to declaration and Reply, make final revisions to Reply, compile exhibits relating to same, and transmit Reply with filing instructions to local counsel (1.1).
06/21/06 S Strong	.20 Exchange emails with A. Jarvis regarding committees position on proposed financing order (0.2); prepare further revisions to proposed order on CapSource financing based on comments received from committees (0.6).
06/22/06 A Jarvis	.15 Correspondence on confidentiality agreement.
06/22/06 A Jarvis	.40 Correspondence on meetings with Committees, agenda items.
06/22/06 B Kotter	.50 Brief conference with S. C. Strong regarding response/objection to 2004 subpoena and timing issues under the rules and procedures (.3); forward draft objection letter to S. C. Strong (.2).
06/22/06 B Kotter	.07 Respond to A. W. Jarvis e-mail regarding discovery (.3).
06/22/06 D Monson	.03 Review and respond to e-mail from A. Jarvis on meeting with Committees to review status of Nonperforming Loans (0.1).
06/22/06 S Strong	3.70 Exchange emails with A. Jarvis re response needed to ECCs subpoena (0.1); review draft of motion for protective order prepared by B. Kotter in potential response to ECCs subpoena, discuss same with him, and research issues re

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same (1.2); confer with A. Tsu re her research on privacy issues relating to ECC subpoena and her draft inserts for potential motion for protective order (0.3); review A. Tsu's draft language re same, work on revising and expanding potential motion for protective order and/or motion to quash subpoena (0.7); further research re Rule 45 and possible objections/responses to subpoena (1.2); confer with C. Hancock and B. Kotter re same (0.2).

06/23/06 A Jarvis	.12 Conference with S. C. Strong regarding document production.
06/23/06 A Jarvis	.13 Correspondence on meeting, agenda for meeting.
06/23/06 A Jarvis	.13 Telephone conference with M. Kehl and T. Allison regarding agenda for meeting, preparation of information.
06/23/06 A Jarvis	.27 Review order on protocol and comment regarding same.
06/23/06 A Jarvis	.13 Correspondence on document requests from Committees.
06/23/06 A Jarvis	.27 Prepare agendas for Committee conference call and Committee meeting; correspondence regarding same.
06/23/06 B Kotter	.40 Read and provide comments to S. C. Strong for letter objection to 2004 subpoena from the executory contracts committee (.4).
06/23/06 B Kotter	.40 Conference with S. C. Strong regarding response to 2004 subpoena and need to review documents in Las Vegas prior to production (.4).
06/23/06 E Monson	.23 Review numerous e-mails on joint procedures order (.5); draft reply e-mail to A. W. Jarvis (.1); study definition of confidential information (.3).
06/23/06 S Strong	4.50 Further research regarding issues for response/objection to ECCs subpoena (0.7); confer with A. Jarvis and B. Kotter regarding same (0.4); exchange emails with S. Smith regarding same (0.2); analysis of ECCs

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subpoena requesting documents, and draft and revise propose response/objection letter (2.8); circulate draft of responsive letter to ECC subpoena to A. Jarvis, B. Kotter, and Mesirow team, and review comments received back regarding same (0.4).

- 06/26/06 A Jarvis .25 Correspondence on confidentiality issues, document production issues.
- 06/26/06 B Kotter 2.05 Conference with S. C. Strong on document review and subpoena objections (.3); review of investor and loan files and conferences with S. C. Strong and Mesirow/debtor employees regarding 2004 subpoena production (7.9).
- 06/26/06 E Monson .75 Review e-mails on Order on Joint Committees Procedures (.3); review supplemental responses filed by debtors in response to joint procedure motion (.2); study definitions of confidential information in joint procedure order, supplemental response and ECC confidentiality agreement and note issues to be addressed (.6); research and review tretices on privacy laws and Gramm Leach Bliley ACT (1.6); discussion with S. C. Strong regarding privacy research (.3).
- 06/26/06 E Monson 3.40 Conversation with Brigid Higgins regarding issues on ECC confidentiality agreement (.7); work on further review of proposed ECC confidentiality agreement and possible revisions thereto (.8); review letter to ECC counsel regarding responses to subpoena drafted by S. C. Strong and get finalized and sent out (.5); review e-mails from G. Learner and A. W. Jarvis regarding ECC confidentiality agreement (.4); draft lengthy e-mail to A. W. Jarvis regarding issues on ECC proposed confidentiality agreement (1.0).
- 06/26/06 S Strong 2.90 Telephone conference with E. A. Monson regarding revised confidentiality definition for proposed confidentiality agreement with ECC (0.3); review follow-up emails from G. Garman, A. W. Jarvis, and E. A. Monson regarding same

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(0.2); review comments of S. Smith, A. W. Jarvis and M. Kehl to draft of objection letter to ECC subpoena (0.2); revise draft letter accordingly (0.8); confer with M. Kehl and S. Smith regarding same (0.3); telephone conference with E. A. Monson regarding finalizing and transmitting same (0.2); confer with F. Siddiqui and B. J. Kotter regarding USA loan accounting system and reports available for responding to ECC subpoena (0.6); follow-up discussions with B. J. Kotter regarding same (0.3).

06/26/06 S Strong

.63 Review investor files prior to production for committees, and confer with B. J. Kotter and USA filing clerk regarding same (0.8); confer with S. Smith regarding status of draft investor statements and open legal issues regarding same (0.6); confer with B. J. Kotter regarding strategies and logistics for responding to information requests of various committees (0.5); telephone conference with A. W. Jarvis regarding same (0.2); telephone conference with A. W. Jarvis regarding rescheduling tomorrow's call with committees professionals, review emails regarding same, telephone conference with staff to reschedule same and transmit new call-in information, and confer with M. Kehl regarding issues for same (0.4).

06/27/06 A Jarvis

.60 Telephone conference with E. A. Monson and B. Higgins regarding confidentiality agreement with Executory Contracts Committee.

06/27/06 A Jarvis

.30 Correspondence on confidentiality agreement with Executory Contracts Committee.

06/27/06 A Jarvis

.05 Revise language in confidentiality agreement regarding appraisals.

06/27/06 A Jarvis

.05 Correspondence with committee regarding agenda.

06/27/06 A Jarvis

.30 Telephone call to G. Gordon regarding privacy concerns with investor information (.1); correspondence with G. Gordon regarding confidentiality agreement (.2).

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06/27/06 A Jarvis	.10	Conference with S. C. Strong and E. A. Monson regarding investor privacy issues.
06/27/06 A Jarvis	.32	Weekly conference call with four committees.
06/27/06 A Jarvis	.27	Review issues regarding privacy concerns, committee presentation, investor information (.4); conference with E. A. Monson and S. C. Strong regarding same (.4); correspondence with S. C. Strong regarding same (.3).
06/27/06 A Jarvis	.13	Draft memo to working group regarding Committee conference call.
06/27/06 B Kotter	.50	Review of spreadsheets from Faizel related to response to 2004 subpoena (1.2); brief conference with S. C. Strong regarding production (.3); prepare for loan file inspection for privilege and discuss issues with S. C. Strong (.5).
06/27/06 B Kotter	.15	Conference with E. A. Monson, A. W. Jarvis, and S. C. Strong as to 2004 confidentiality and document production issues (.6).
06/27/06 E Monson	1.70	Discussion with S. C. Strong regarding ECC confidentiality agreement and issues on privacy (.2); additional review of ECC draft of confidentiality agreement and discuss with S. C. Strong and A. W. Jarvis (.5); additional discussion with A. W. Jarvis regarding issues on ECC Confidentiality Agreement (.3); conference call with A. W. Jarvis and Brigid Higgins regarding ECC Confidentiality Agreement (.7).
06/27/06 E Monson	.92	Review e-mails from A. W. Jarvis regarding issues on confidentiality agreement (.2); review extend order on Joint Committee motion and further discussion with S. C. Strong regarding privacy issues (.2); research on GLB Act (2.2); lengthy conference with S. C. Strong and A. W. Jarvis regarding GLB Act and ECL conference agreements (.5); discussion with E. Maragakis on GLB Act and review additional articles in connection therewith (.6).

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06/27/06 S Strong	1.21 Exchange emails and voice messages with A. W. Jarvis regarding topics for conference call with counsel for 4 committees today, and arranged delayed start time for same (0.4); participate in conference call with counsel for 4 committees today (0.9); confer with E. A. Monson regarding confidentiality and investor privacy issues raised by ECCs subpoena, research privacy issues, and discussions with A. W. Jarvis and E. A. Monson regarding same (1.4); review emails regarding privacy/confidentiality issues (0.2); confer with B. J. Kotter regarding privilege review needed of loan files to make available to committees, and related issues (0.5); review investor and loan information from USAs loan accounting system for response to ECC subpoena and discuss same with B. J. Kotter (0.5); discuss subpoena response issues with A. W. Jarvis (0.3); confer with M. Kehl regarding protecting confidentiality of Hilco appraisal information provided to committees professionals, draft transmittal language for M. Kehl regarding same, and exchange emails with A. W. Jarvis regarding same (0.7).
06/28/06 J Adams	.08 Conferences with S. Strong regarding electronic discovery and work product protection.
06/28/06 A Jarvis	.30 Correspondence regarding confidentiality agreement (.2); correspondence on orders (.3); correspondence on content of Committee presentation (.3); correspondence on motion to distribute funds, investor statements and agenda for committee meeting (.4).
06/28/06 A Jarvis	.30 Conference with E. A. Monson regarding confidentiality agreement with Executory Contracts Committee.
06/28/06 A Jarvis	1.82 Prepare presentation for Committees with M. Kehl, T. Allison and S. Smith, discuss issues relating to motion to distribute funds, investor statements.
06/28/06 A Jarvis	.08 Correspondence with E. A. Monson regarding bar date.

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- 06/28/06 B Kotter 2.45 Review loan files for privilege and confidential documents prior to production to requesting committees (9.2); follow up on CD/electronic production to committees (.6).
- 06/28/06 D Monson 1.30 Meetings with M. Kehl, S. Smith, A. Jarvis and S. Strong to discuss meeting with Committees and allegations for reorganization plan.
- 06/28/06 E Monson 3.30 Work on revising ECC confidentiality agreement (1.2); exchange e-mails with B. Higgins regarding confidentiality agreement (.2); discuss revisions with A. W. Jarvis and make additional revisions to ECC confidentiality agreement (.3); conference with B. Higgins regarding changes to confidentiality agreement and discuss with A. W. Jarvis (.4); make additional revisions to confidentiality agreement and get finalized and circulated (.6); review and make revisions to short form of Direct Lender Confidentiality Agreement and get sent to B. Higgins along with request for information regarding discovery issues (.6).
- 06/28/06 E Monson .32 Participate in conference with M. Kehl, S. Smith, A. W. Jarvis, S. C. Strong, and D. M. Monson in preparation for committee call (1.3).
- 06/28/06 S Strong 1.10 Telephone conferences with B. J. Kotter regarding status of privilege review of loan documents (0.3); meet with S. Smith, M. Kehl and A. W. Jarvis to review and discuss draft of debtors presentation to committees for tomorrow (1.5); participate in meeting with A. W. Jarvis, M. Kehl, S. Smith, D. M. Monson and T. Allison regarding further details and revisions to committee presentation for tomorrow regarding investor statements, progress to date, reorganization options, and related issues, and discuss strategies for same (1.9); further discussions with E. A. Monson and B. J. Kotter regarding privilege review, confidentiality issues, and document production process for documents requested formally and informally by committees (0.7)

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06/28/06 S Strong	1.40 Telephone conference with J. Adams regarding electronic discovery issues raised by ECCs subpoena (0.2); confer with E. A. Monson regarding progress on confidentiality agreement with ECC (0.4); participate in call with C. Carlyon and S. Smith regarding debtors schedules and statements and amendments to same (0.7); review follow-up emails from C. Carlyon and S. Smith regarding same (0.1).
06/29/06 A Jarvis	.25 Correspondence on Committee meeting, orders and preparation for Committee meeting.
06/29/06 A Jarvis	.25 Correspondence on Committee on orders, meeting, motion to distribute funds, calendaring.
06/29/06 A Jarvis	1.12 Prepare for and conduct meeting with four committees, T. Allison, M. Kehl. S. Smith and S. C. Strong.
06/29/06 A Jarvis	.08 Correspondence on Committee presentation.
06/29/06 B Kotter	2.35 Review of loan files for privilege and confidentiality prior to production to committees (8.3); review of CD's provided to First Trust Deed, Diversified unsecured and Executory Committees (1.1).
06/29/06 E Monson	1.75 Review loan files for attorney client privilege documents (7.0).
06/29/06 E Monson	.70 Follow up with Mesirow regarding CD on direct lenders (.4); follow up with e-mail to B. Higgins regarding CD with copies of Direct Lender loans (.3).
06/29/06 E Monson	.07 Draft e-mail to A. W. Jarvis and S. C. Strong regarding parties to short form of Direct Lenders confidentiality agreement (.1); make additional minor revisions to short form of confidentiality agreement (.2).
06/29/06 M Pugsley	.13 Participate in Creditors Committee meeting (.5).
06/29/06 S Strong	.50 Participate in debtors presentation to four committees regarding loan/investor restatements and reorganization options (2.0).

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06/29/06 S Strong	.25 Participate in meeting with T. Allison, M. Kehl, S. Smith, and A. W. Jarvis to evaluate presentation to committees and to plan and strategize reorganization options (1.0).
06/29/06 S Strong	.13 Telephone conferences with B. J. Kotter regarding status of privilege review of loan files for document production to committees and electronic information available (0.3); exchange emails B. J. Kotter regarding borrower information in PDF loan documents being produced to each committee (0.2).
06/30/06 B Kotter	.35 Conference with A. W. Jarvis and S. C. Strong on production issues of various documents (.6); phone call with Angie at USA regarding Powers of Attorney and filing system (.3); follow up on confidentiality issues and copying service for production (.5).
06/30/06 E Monson	.40 Review e-mail from Brigid Higgins on discovery issues (.1); conference with S. C. Strong and B. J. Kotter regarding discovery issues involving ECC subpoena (.3).
06/30/06 E Monson	.90 Send lengthy e-mail to Brigid Higgins regarding discovery (.6); send e-mails to Brigid Higgins regarding short form of Direct Lenders confidentiality agreement and review replies from assistant (.3).
06/30/06 E Monson	.08 Review e-mails from A. W. Jarvis regarding discovery issues and motion on bar date (.3).
06/30/06 S Strong	.01 Review comments of various committee counsel to proposed order regarding DIP financing (0.1).
06/30/06 S Strong	.40 Confer with B. J. Kotter and E. A. Monson regarding additional discovery issues respecting ECC's subpoena (0.4).
06/30/06 S Strong	.03 Circulate copy of material presented at committee meeting yesterday to various committee professionals (0.1).

TOTAL FOR LEGAL SERVICES RENDERED

\$26,863.50

“Exhibit E-18”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
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August 11, 2006
Invoice No. *****

For Legal Services Rendered Through June 30, 2006

Matter No. 34585-00023

USA Capital Realty Advisors, LLC

06/05/06 A Jarvis	.02 Conference with S. C. Strong and S. Smith regarding preparation of Statements and Schedules.
06/07/06 S Strong	.06 Review draft list of contracts for Schedule G (0.4); t/c w/ S. Smith regarding same (0.2); confer with C. Hurst regarding details of litigation search needed for debtors SOFAs, exchange emails with her regarding same, and exchange emails with S. Smith regarding same (0.6).
06/07/06 C Hurst	.06 Office conference with S. C. Strong regarding litigation search for statement of affairs; arrange for Federal Court search; search Clark County database for pending litigation (1.1).
06/08/06 L Jenkins	.01 Conferences with S. Strong regarding meeting to discuss schedules issue.
06/08/06 L Jenkins	.04 Telephone conference with S. Strong and S. Smith regarding discussing various issues related to preparation of schedules.
06/08/06 L Jenkins	.02 Review schedule sent by S. Smith.

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06/08/06 S Strong	.17 Review email from S. Smith with questions regarding legal issues in preparing debtors schedules and research and analysis of issues raised (2.2); conference with L. Jenkins regarding same (0.2); participate in teleconference with S. Smith and L. Jenkins regarding same (0.8); follow-up discussions with L. Jenkins regarding same (0.2).
06/09/06 L Jenkins	.03 Review issues regarding schedules.
06/09/06 C Hurst	.06 Review litigation search results; office conference with S. C. Strong regarding same and e-mail Jo Oriti; receipt of known litigation from Jo Oriti - compare against our findings (1.1).
06/12/06 A Jarvis	.01 Conference with S. C. Strong regarding statements and schedules.
06/12/06 L Jenkins	.05 Review email issues from S. Smith regarding schedules.
06/12/06 S Strong	.04 Review proposed Notes to debtors schedules and statements (0.5); conference with L. Jenkins regarding same (0.1); exchange emails with S. Smith and M. Kehl regarding same (0.1).
06/13/06 A Jarvis	.02 Telephone conference with S. C. Strong regarding issues on statements and schedules.
06/13/06 L Jenkins	.05 Review and comments on notes to schedules and statement of affairs.
06/13/06 L Jenkins	.10 Review and comment on notes to schedules and statement of affairs.
06/13/06 S Strong	.33 Conference with S. Smith regarding status of work on debtors statements and schedules (0.5); review and edit global notes to statements and schedules, and conference with L. Jenkins regarding same (0.8); participate in meeting with S. Smith, J. Oriti, BMC personnel, R. Hilson and other USA accounting personnel to discuss issues for and drafts of statements and schedules for 5 debtor entities (3.8); research and analysis of various legal issues raised in

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connection with preparing and presenting schedules and statements for 5 debtors (1.1); telephone conference with L. Jenkins regarding same (0.3).

- 06/14/06 L Jenkins .08 Review revised notes to schedules and statement of affairs received from S. Smith.
- 06/14/06 L Jenkins .03 Conferences with S. Strong regarding discussion of and comments on notes and questions to schedules and statement of affairs.
- 06/14/06 S Strong .36 Continue revising/drafting notes to Statements and Schedules (0.3); telephone conference with L. Jenkins regarding same (0.1); conference with S. Smith regarding same (0.1); conduct electronic searches regarding pending litigation involving 5 debtors and revise lists for Statements and Schedules (1.1); telephone conference with C. Hurst regarding same (0.2); conference with J. Oriti regarding same (0.1); continue to revise, expand, edit and finalize SOFA item 4.a disclosures of litigation involving 5 debtors (2.2); telephone conference with M. Pugsley regarding administrative proceedings (0.3); conference with M. Olson regarding same (0.1); circulate revised litigation disclosures with explanations to J. Oriti for inclusion in SOFAs for 5 debtors (0.2); further review and editing of Notes to Statements and Schedules for 5 debtors, discussions with S. Smith regarding same, and work with her in finalizing same (2.2); telephone conference with L. Jenkins regarding his comments to same (0.3).
- 06/16/06 S Strong .11 Review Statements and Schedules as filed, and conference with C. Hurst regarding same (0.5); review email from S. Smith regarding same (0.1); email to RQN team regarding same (0.1); further review and analysis of same (1.4)
- 06/16/06 C Hurst .04 Office conference with S. C. Strong regarding schedules and statement of affairs; instruction to copy center to download; receipt and brief review of schedules (.8).

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06/19/06 A Jarvis	.02 Correspondence on questions on statements and schedules.
06/19/06 S Strong	.01 Review email from S. Smith and confer with C. Hurst regarding additional information regarding litigation matters needed for amended SOFA for USACM.
06/19/06 C Hurst	.03 Office conference with S. C. Strong regarding preparing list of counsel involved in litigation as set forth in statement of affairs; begin research and preparation of same (.6).
06/20/06 C Hurst	.05 Organize and tab schedule and statement of affairs binders for all cases (.9).
06/21/06 S Strong	.02 Exchange emails with C. Hurst regarding information for amendments to schedules and statements, and review followup emails regarding same (0.3).
06/21/06 C Hurst	.02 E-mail exchanges with Schwartz, McPherson & Mesirow regarding amendments to schedules, matrix (.3).
06/23/06 A Jarvis	.03 Correspondence on questions on statements and schedules.
06/23/06 S Strong	.02 Review amendments to USACMs schedules and statements, and exchange emails with A. Jarvis and S. Smith regarding same (0.3).
06/26/06 C Hurst	.03 Facilitate download and organize amendments to schedules.
06/27/06 A Jarvis	.01 Correspondence on statements and schedules.
06/27/06 C Hurst	.02 Download amended statement of affairs.
06/28/06 A Jarvis	.02 Correspondence on statements and schedules.

TOTAL FOR LEGAL SERVICES RENDERED

\$460.79

“Exhibit E-19”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
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August 11, 2006
Invoice No. *****

For Legal Services Rendered Through June 30, 2006

Matter No. 34585-00024

USA Securities, LLC

06/05/06 A Jarvis	.03 Conference with S. C. Strong and S. Smith regarding preparation of Statements and Schedules.
06/07/06 S Strong	.06 Review draft list of contracts for Schedule G (0.4); t/c w/ S. Smith regarding same (0.2); confer with C. Hurst regarding details of litigation search needed for debtors SOFAs, exchange emails with her regarding same, and exchange emails with S. Smith regarding same (0.6); review docket and various matters set for 6/21 hearing, and exchange emails with M. Kehl and A. Jarvis regarding same (0.5).
06/07/06 C Hurst	.06 Office conference with S. C. Strong regarding litigation search for statement of affairs; arrange for Federal Court search; search Clark County database for pending litigation (1.1).
06/08/06 L Jenkins	.01 Conferences with S. Strong regarding meeting to discuss schedules issue.
06/08/06 L Jenkins	.04 Telephone conference with S. Strong and S. Smith regarding discussing various issues related to preparation of schedules.
06/08/06 L Jenkins	.02 Review schedule sent by S. Smith.

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Debtor USA Commercial Mortgage Co., et al.

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06/08/06 S Strong	.17 Review email from S. Smith with questions regarding legal issues in preparing debtors schedules and research and analysis of issues raised (2.2); conference with L. Jenkins regarding same (0.2); participate in teleconference with S. Smith and L. Jenkins regarding same (0.8); follow-up discussions with L. Jenkins regarding same (0.2).
06/09/06 L Jenkins	.03 Review issues regarding schedules.
06/09/06 C Hurst	.06 Review litigation search results; office conference with S. C. Strong regarding same and e-mail Jo Oriti; receipt of known litigation from Jo Oriti - compare against our findings (1.1).
06/12/06 A Jarvis	.02 Conference with S. C. Strong regarding statements and schedules.
06/12/06 L Jenkins	.05 Review email issues from S. Smith regarding schedules.
06/12/06 S Strong	.04 Review proposed Notes to debtors schedules and statements (0.5); conference with L. Jenkins regarding same (0.1); exchange emails with S. Smith and M. Kehl regarding same (0.1).
06/13/06 A Jarvis	.02 Telephone conference with S. C. Strong regarding issues on statements and schedules.
06/13/06 L Jenkins	.05 Review and comments on notes to schedules and statement of affairs.
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- 06/16/06 S Strong .11 Review Statements and Schedules as filed, and conference with C. Hurst regarding same (0.5); review email from S. Smith regarding same (0.1); email to RQN team regarding same (0.1); further review and analysis of same (1.4)
- 06/16/06 C Hurst .04 Office conference with S. C. Strong regarding schedules and statement of affairs; instruction to copy center to download; receipt and brief review of schedules (.8).

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06/21/06 S Strong	.02 Exchange emails with C. Hurst regarding information for amendments to schedules and statements, and review followup emails regarding same (0.3).
06/21/06 C Hurst	.02 E-mail exchanges with Schwartz, McPherson & Mesirow regarding amendments to schedules, matrix (.3).
06/23/06 A Jarvis	.03 Correspondence on questions on statements and schedules.
06/23/06 S Strong	.02 Review amendments to USACMs schedules and statements, and exchange emails with A. Jarvis and S. Smith regarding same (0.3).
06/26/06 C Hurst	.03 Facilitate download and organize amendments to schedules.
06/27/06 A Jarvis	.02 Correspondence on statements and schedules.
06/27/06 C Hurst	.02 Download amended statement of affairs.
06/28/06 A Jarvis	.01 Correspondence on statements and schedules.

TOTAL FOR LEGAL SERVICES RENDERED

\$460.81